

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Lebanon Community School Corp (0665)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$136,632	\$130,259	n/a	-5%
	11100 Elementary	\$2,992,872	\$4,454,138	\$4,717,534	58%	6%
	11200 Middle/Junior High	\$1,560,069	\$2,055,621	\$1,999,567	28%	-3%
	11300 High School	\$1,946,340	\$2,362,410	\$2,533,237	30%	7%
	11355 Academic Honors - High Ability Student Program	\$0	\$55,800	\$104,985	n/a	88%
	11410 Agriculture A	\$0	\$158,719	\$212,392	n/a	34%
	11440 Health Occupations	\$0	\$38,255	\$31,658	n/a	-17%
	11450 Consumer and Homemaking	\$45,527	\$43,851	\$62,335	37%	42%
	11470 Business Education	\$0	\$145,429	\$172,846	n/a	19%
	11590 Other Vocational Education Programs	\$0	\$1,787	\$1,028	n/a	-42%
	12100 Gifted and Talented	\$13,180	\$14,161	\$15,433	17%	9%
	12210 Mild Mental Handicap	\$97,475	\$213,859	\$215,181	121%	1%
	12220 Moderate Mental Handicap	\$135,199	\$106,894	\$132,557	-2%	24%
	12310 Orthopedic Impairment	\$11,276	\$0	\$0	-100%	n/a
	12340 Hearing Impairment	\$4,583	\$0	\$0	-100%	n/a
	12350 Homebound	\$51,713	\$10,314	\$2,692	-95%	-74%
	12410 Emotional Handicap - Full Time	\$40,145	\$167,733	\$179,721	348%	7%
	12520 Compensatory	\$260,002	\$54,558	\$13,279	-95%	-76%
	12620 Learning Disability - All Others	\$214,993	\$518,414	\$529,718	146%	2%
	12710 Equal Opportunity At Risk	\$99,673	\$26,342	\$25,708	-74%	-2%
	12810 Special Education Preschool	\$46,181	\$175,566	\$253,052	448%	44%
	12900 Other Special Programs	\$0	\$47,566	\$26,249	n/a	-45%
	13100 Adult Basic Education	\$1,071	\$0	\$0	-100%	n/a
	13600 Special Interest Programs	\$43,509	\$4,600	\$1,920	-96%	-58%
	13900 Other Adult/Continuing Ed Programs	\$9,766	\$0	\$0	-100%	n/a
	14100 Elementary	\$0	\$12,940	\$9,673	n/a	-25%
	14200 Middle/Junior High	\$0	\$0	\$13,718	n/a	n/a
	14300 High School	\$51,480	\$21,837	\$40,721	-21%	86%
	16100 Remediation Testing	\$65,617	\$18,840	\$4,719	-93%	-75%
	16200 Preventive Remediation	\$36,802	\$101,171	\$92,978	153%	-8%
	21520 Speech Pathology Services	\$132,144	\$182,707	\$188,543	43%	3%
	21530 Audiology Services	\$260	\$62,071	\$36,909	> 500%	-41%
	22220 School Library	\$116,318	\$281,917	\$291,214	150%	3%
	22250 Computer Assisted Instruction Services	\$1,405	\$0	\$0	-100%	n/a
	22290 Other Education Media Services	\$14,113	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$939,808	\$1,045,755	\$1,145,310	22%	10%
	25820 Textbooks and Repairs	\$419,766	\$700	\$0	-100%	-100%
	25860 Textbooks and Workbooks	\$0	\$395,377	\$335,959	n/a	-15%
	26497 Teachers Retirement Fund	\$335,798	\$844,630	\$877,030	161%	4%
	41100 Transfer Tuition	\$94,518	\$133,864	\$123,011	30%	-8%
	41300 Area Vocational Schools	\$114,816	\$83,576	\$72,696	-37%	-13%

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	41400 Joint Services and Supply	\$328,336	\$185,945	\$309,543	-6%	66%
<b>Student Academic Achievement Total</b>		<b>\$10,224,758</b>	<b>\$14,163,979</b>	<b>\$14,903,374</b>	<b>46%</b>	<b>5%</b>
<b>Student Instructional Support</b>						
	21130 Social Work Services	\$31,935	\$12,459	\$14,338	-55%	15%
	21220 Counseling Services	\$246,456	\$407,591	\$501,934	104%	23%
	21340 Nurse Services	\$59,361	\$116,728	\$126,344	113%	8%
	21390 Other Health Services	\$6,400	\$32,014	\$68,310	> 500%	113%
	21420 Psychological Testing	\$797	\$54	\$0	-100%	-100%
	21790 Other Student Services	\$0	\$4,895	\$2,446	n/a	-50%
	22110 Service Area Direction	\$55,404	\$92,460	\$98,154	77%	6%
	22120 Instruction & Curriculum Development	\$167,128	\$450,895	\$493,251	195%	9%
	22130 Instructional Staff Training Services	\$13,243	\$21,598	\$28,138	112%	30%
	22190 Instructional Staff Training Services - Other	\$5,165	\$13,007	\$1,760	-66%	-86%
	23110 Service Area Direction	\$15,902	\$24,832	\$29,150	83%	17%
	23120 Service Area Assistants	\$37,589	\$45,395	\$46,297	23%	2%
	23210 Office of the Superintendent	\$172,763	\$374,481	\$372,856	116%	0%
	24900 Other Support Services - School Admin.	\$7,913	\$9,078	\$8,635	9%	-5%
	26710 Technology Support and Maintenance	\$0	\$251,638	\$226,918	n/a	-10%
<b>Student Instructional Support Total</b>		<b>\$820,054</b>	<b>\$1,857,124</b>	<b>\$2,018,532</b>	<b>146%</b>	<b>9%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$15,344	\$66,907	\$35,233	130%	-47%
	23160 Promotion Expenses	\$0	\$0	\$0	n/a	n/a
	25110 Office of the Business Manager	\$0	\$99,121	\$99,360	n/a	0%
	25250 Financial Accounting	\$6,754	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$45,360	\$2,676	\$4,955	-89%	85%
	25295 Bank Service Charge	\$0	\$1,295	\$465	n/a	-64%
	25360 Rent of Buildings & Equipment	\$11,417	\$324,235	\$89,310	> 500%	-72%
	25410 Service Area Direction	\$176,175	\$204,044	\$243,609	38%	19%
	25420 Maintenance of Buildings	\$2,056,910	\$2,485,413	\$2,513,803	22%	1%
	25440 Maintenance of Equipment	\$189,771	\$472,436	\$675,846	256%	43%
	25450 Vehicle Maintenance (other than buses)	\$10,289	\$6,306	\$6,087	-41%	-3%
	25460 Security Services	\$762	\$1,665	\$1,705	124%	2%
	25470 Insurance (other than buses)	\$48,855	\$179,958	\$157,952	223%	-12%
	25510 Service Area Direction	\$75,027	\$78,273	\$80,292	7%	3%
	25520 Vehicle Operation	\$241,605	\$532,237	\$589,376	144%	11%
	25540 Vehicle Servicing and Maintenance	\$191,171	\$388,817	\$449,734	135%	16%
	25550 Purchase of School Buses	\$138,294	\$653,951	\$322,358	133%	-51%
	25560 Insurance on Buses	\$12,500	\$34,858	\$42,164	237%	21%
	25580 Contracted Transportation Services	\$171,756	\$121,561	\$115,762	-33%	-5%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25590 Other Pupil Transportation Services	\$13,221	\$11,633	\$4,376	-67%	-62%
	25620 Food Preparation and Dispensing	\$934,575	\$290,924	\$313,040	-67%	8%
	25640 Food Purchases	\$0	\$19,927	\$10,171	n/a	-49%
	25690 Other Food Services	\$0	\$892,241	\$996,342	n/a	12%
	25910 Judgements	\$0	\$165,940	\$497,819	n/a	200%
	25920 Ditch Assessments	\$0	\$1,787	\$0	n/a	-100%
	26200 Planning, Research, Develop., & Evaluation	\$4,424	\$83,540	\$114,705	> 500%	37%
	26495 Official Bonds	\$1,540	\$1,600	\$1,600	4%	0%
	26499 Other	\$127,518	\$166,401	\$160,383	26%	-4%
	31000 Direction of Community Services	\$0	\$216	\$1,736	n/a	> 500%
	32000 Community Recreation	\$0	\$104,955	\$111,360	n/a	6%
	34000 Athletic Coaches	\$0	\$233,957	\$237,297	n/a	1%
	39900 Other Community Services	\$2,057	\$3,462	\$68	-97%	-98%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$63,457	\$48,585	n/a	-23%
<b>Overhead and Operational Total</b>		<b>\$4,475,325</b>	<b>\$7,693,794</b>	<b>\$7,925,492</b>	<b>77%</b>	<b>3%</b>
<b>Nonoperational</b>						
	25330 Professional Services	\$5,059	\$5,059	\$69,641	> 500%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$263,955	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$1,549,532	\$1,371,354	n/a	-11%
	25355 Sports Facilities	\$0	\$10,393	\$13,367	n/a	29%
	25380 Purchase of Mobile or Fixed Equipment	\$703,625	\$615,944	\$975,423	39%	58%
	25390 Other Facilities Acquisition & Construction	\$27,994	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$250,000	\$485,000	n/a	94%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$130,000	\$150,000	n/a	15%
	52100 Bonds, INTEREST ON DEBT	\$0	\$88,765	\$88,683	n/a	0%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$162,542	\$157,631	n/a	-3%
	53100 Buildings, LEASE RENTAL	\$3,580,500	\$5,023,000	\$5,093,000	42%	1%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$397,961	\$78,437	\$197,851	-50%	152%
<b>Nonoperational Total</b>		<b>\$4,979,093</b>	<b>\$7,913,671</b>	<b>\$8,601,948</b>	<b>73%</b>	<b>9%</b>
<b>prorated</b>						
	26492 Social Security	\$858,638	\$1,129,846	\$1,151,942	34%	2%
	26493 Workmen's Compensation	\$29,545	\$106,875	\$91,888	211%	-14%
	26494 Group Insurance	\$798,146	\$1,404,331	\$1,531,285	92%	9%
	26496 Unemployment Compensation	\$24	\$14,300	\$3,655	> 500%	-74%
	26498 Severance/Early Retirement Pay	\$0	\$13,094	\$72,175	n/a	451%
<b>prorated Total</b>		<b>\$1,686,352</b>	<b>\$2,668,446</b>	<b>\$2,850,945</b>	<b>69%</b>	<b>7%</b>

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
	<b>1006 Category</b>	<b>FY1997</b>	<b>FY2006</b>	<b>FY2007</b>	<b>Increase</b>	<b>Increase</b>			
	Student Academic Achievement	\$11,584,638	\$16,186,505	\$17,040,213	47%	5%	52.2%	47.2%	46.9%
	Student Instructional Support	\$906,897	\$2,042,664	\$2,206,098	143%	8%	4.1%	6.0%	6.1%
	Overhead and Operational	\$4,714,953	\$8,154,174	\$8,452,031	79%	4%	21.3%	23.8%	23.3%
	Nonoperational	\$4,979,093	\$7,913,671	\$8,601,948	73%	9%	22.4%	23.1%	23.7%
	<b>Grand Total</b>	<b>\$22,185,581</b>	<b>\$34,297,014</b>	<b>\$36,300,290</b>	<b>64%</b>	<b>6%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>56.3%</b>	<b>53.2%</b>	<b>53.0%</b>